



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-12-115 "Personalty – Taxable situs – In general"**

**WAC 458-12-120 "Situs of personalty – Beer kegs"**

Date last reviewed: **11/00**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/15/01**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**

<b>YES</b>	<b>NO</b>	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes



		are recommended with respect to an interpretive statement.)
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Laws of 2001, c 187, s 15, consolidated all the statutes that listed exempt business inventories (RCW 84.36.477), which were previously set forth in RCW 84.36.140 through 191. To the extent that this consolidation may change the taxable or exempt status of business inventories, the rule(s) needs to reflect these changes.**

**2. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

### 3. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

**RCW 84.44.010 “Situs of personalty generally”**

**RCW 84.36.477 “Business inventories” - as amended by 2001, c 187, s 15**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **PTB-91-6 “Ad valorem taxation of Imports & Exports – Michelin case”**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

### 4. Review Recommendation:

  X   **Amend**

       **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

       **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

       **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)





**Explanation of recommendation:** Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The recommendation to combine these two rules is still valid. The consolidated rule should be put into DOR preferred format and out-of-date references should be deleted. The 2001 changes to RCW 84.36.477 should also be incorporated into the consolidated rule. Since one of the underlying statutes was amended this session it would be timely to amend and consolidate the rules at this time.**

**5. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4